

BY REGISTERED MAIL

(7)

Aleks KURGVEL, 3602 16 St. N.W. Washington D.C. 20010  
and  
Salma KURGVEL, 4605 90 Street Elmhurst, N.Y. 11373

TO Paul B. COBURN, Esq.  
Hearing Officer, State of New York Tax Commission  
Albany, New York, 12227, State Campus, Building 9, Room 214 A.

Washington, D.C. 02 July. 1973.

Subject - The Decision of the State Tax Commission dated 5 March 1973  
concerning the Income Tax matters of A. and S. Kurgvel.

Dear Mr. Coburn,

It took us plenty of time to decide whether to go to Court with the New York State Tax Commission because of the above mentioned decision or not. We both find that this Decision is erroneous because it seems to be based on arbitrary assumptions and too little information.

When preparing for the formal hearing, I thought that the opposite party, the State Tax Commission, and the Hearing Officer were familiar with all my writings and with those of my earlier representatives in this matter. I was stunned when the Hearing Officer announced at the beginning of the hearing that I must reintroduce every earlier submitted documentary material which I wish to be considered at the hearing. I was not prepared to this, I had no copies ready. Nor was I fluent enough in English, as I later saw from the transcript of the hearing, to present my case with the necessary eloquency. Those may have been the reasons why the Tax Committee came to the decision which we feel being unjust.

Our expenses in fighting this case against the Tax Commission have been rather high already. Therefore we can't afford extra expenses for engaging a lawyer to represent us. I myself am already too frustrated by this case which has been eating on my nerves for nearly nine years. Therefore we decided, although not agreeing with the Tax Commission's decision, to pay the assessed taxes and interests in the hope to be relieved of this burden for good.

Enclosed is our personal check drawn on The Riggs National Bank of Washington, D.C. on the amount of \$ 1,143.46, which should cover the taxes and interests as assessed and the additional interest up to 3 July 1973. Will you, please, forward the check to the right authority.

Forwarding this check we wish the New York State Tax Commission to know that we are paying this amount under duress, and expressing our strong protest against this Decision of the Tax Commission.

We are still asking and hoping that the Tax Commission will review this unusual case once more and will take into consideration the special status of us. We came to the United States on different times and to different places. We were by then already too old to dare to abandon one's established job just for being able to live together. This we had to live separately and sparingly in order not to become a burden for the States when unable to continue to work.

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DATE 2006

Aleks and Salme Kurgvel  
to Paul B. Coburn.

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When preparing to go to Court, I wrote a review of this case. Perhaps reading of this review will help the Tax Commission to understand that our troubles with these taxes were in great part caused by the misinformation which we received from different instances of the Tax Commission concerning the forms of the tax return to be used and the little known interstate tax regulations in force between the New York State and the District of Columbia. In this hope I shall attach one copy of this review to this letter.

We cherish the hope that the State Tax Commission will find it possible to reverse its decision of 5 March, and will return us these taxes and interests, thus freeing me from paying double State Income Taxes, to the District of Columbia and to the State of New York.

Very truly yours,

*Aleks Kurgvel*  
Aleks Kurgvel  
for Mrs. Salme Kurgvel and myself.

ATTACHED

- 1) Check # 170, 15-3/540. and
- 2) "Findings, Comments and Corrections" and Review charts, - 3 sheets.

Copies to:

- 1) District of Columbia Income Tax Commission.
- 2) Department of the Treasury, Internal Revenue Service.

BY REGISTERED MAIL

Aleks KURGVEL, 3602 16 Street N.W. Washington, D.C. 20010.

TO The Internal Revenue Service.

*Sent to 1441 Constitution Ave. N.W. Wash. D.C.*

Subject: Request for Advice re Legal Expenses Connected with Doubly Paid State Income Taxes.

Dear Gentlemen,

I have been living and working in Washington D.C. since my arrival in the United States in 1953. I have paid the District of Columbia personal income taxes on the regular basis.

My wife and one of our sons live in New York and I am visiting them from time to time. Since 1963 we have in New York a half-rented house and my trips to New York are 50 % bound with the management and repairs of this property.

In 1965 the New York State started claiming that I must pay New York State personal income taxes for the years 1962, 1963, 1964 and later also for 1965, finding that I was a "resident individual" of New York during those years.

I contested this finding, but I gave the fight up when the next step would have been going to the New York State Supreme Court against the New York State Tax Commission. Although I did not agree with the findings of the said Tax Commission, I realized that going to Court and even if winning the case, it would have cost me perhaps more money than was the assessed amount to pay, and it would have cost me much time and nervous frustration. Thus I paid these taxes and the interests in July 1973, although I had paid corresponding taxes to the District of Columbia already.

The sum which I paid, \$ 1,143.46, consisted of \$ 753.58 of assessed taxes and \$ 389.88 of interests up to 7/3/73, the date when I paid.

I have not received any refund from the District of Columbia yet.

Will you, please, advise me as to whether I can show this amount or some part of in my Federal and State personal income tax returns for 1973 together with my other legal expenses or should it be shown under some different title of the tax return?

Respectfully yours,

*Aleks Kurgvel*  
Aleks Kurgvel.

ATTACHED:

- 1) Copy of the Decision of the N.Y. State Tax Commission, with the forwarding letter dated March 5, 1973 - 7 sheets.
- 2) Copy of my letter to the Hearing Officer Paul B. Coburn of the N.Y. State Tax Commission, with attached "Findings..." - 8 sheets. (Dated July 2, '73)
- 3) Copy of the Hearing Officer's reply to the above letter, dated July 9, '73.
- 4) Copy of the letter of the Law Bureau of the N.Y. State Taxation and Finance Department, dated June 12, '73. - 1 sheet, all together 17 sheets.